IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 3RD DECEMBER 2007 / 12TH AGRAHAYANA 1929

WP(C).No. 35764 of 2007(G)

PETITIONER:

M/S.GODREJ & BOYCE MFG. CO.LTD.
NO.9/418, NEAR INFO PARK,
EDACHIRA, KAKKANAD, ERNAKULAM DT.
REP. BY ITS BRANCH COMMERCIAL MANAGER &
AUTHROISED SINATORY MR.P.RAGHAVAN.

BY ADV. SRI.BOBBY JOHN
SRI.TOMSON T.EMMANUEL

RESPONDENTS:
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1. **THE INTELLIGENCE INSPECTOR,**
   SQUAD NO.III, COMMERCIAL TAXES,
   PALAKKAD.

2. **THE ASSISTANT COMMISSIONER,**
   SPECIAL CIRCLE I, COMMERCIAL TAXES,
   ERNAKULAM.

BY GOVERNMENT PLEADER SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 35764 OF 2007 G
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Dated this the 3rd day of December, 2007

J U D G M E N T

By Ext.P6, certain goods transported by the petitioner have been detained. The irregularity noticed is that on verification of the documents accompanying the transport, goods were found to be invoiced to the Department of Post India, Chittoor College, Palakkad and that as per the trip sheet, the goods were destined to M/S.Das Agencies, Palakkad. In view of the variation in the destination, evasion was suspected and hence the goods were detained.

2. Petitioner submits that it is a registered dealer and that M/s.Das Agencies indicted in the records is its own dealer. According to the petitioner, it is to avoid additional expenditure of unloading at the dealers premises that the goods were straight away transported for delivery at Chittoor. The petitioner being a registered dealer and as the goods were destined to be delivered at the Department of Post, prima facie, I do not find it to be case of evasion.

3. Although an adjudication has to be conducted, in view

of the irregularity that has been suspected by the Department, there is no necessity for detaining the goods any further.

4. Accordingly, I direct that if the petitioner furnishes a bond without sureties, the goods and the vehicle detained as per Exts. P3, P3(a) and P3(b) shall be released to the petitioner.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp